

---

# *Document 6961*

*2006 Update*

---

*Calendar Year Projections of Information and  
Withholding Documents  
for the United States and IRS Campuses*

*2006 - 2014*



*Office of Research  
Research, Analysis, and Statistics*

---

**Document 6961 (revised 06-2006) is a product of the IRS Office of Research, within the Research, Analysis and Statistics organization.**

**Janice M. Hedemann**  
Director, Office of Research

**Andre Palmer**  
Acting Chief, Projections and Forecasting Group

**Questions or comments regarding these information document forecasts or related matters can be directed to the corresponding staff member listed below.**

Information Return Volumes	<b>Terry Manzi</b>	(202) 874-1083
	<b>Taukir Hussain</b>	(202) 874-0585

Other Comments or Questions	<b>Andre Palmer</b>	(202) 874-0588
-----------------------------	---------------------	----------------

### **Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are also available on the IRS's web site. This site can be reached at **[www.irs.gov](http://www.irs.gov)**. Select the "Tax Stats" link, then "Products and Publications", and then the "Projections" option (under the [Publications](#) heading). IRS employees can also access this projections product on the IRWeb intranet site by selecting the "Commissioner" link, followed by "Research, Analysis and Statistics", then "Publications", and then the "Projections and Forecasting Documents" option.

### **Distribution**

If you are an IRS employee and would like to receive a printed copy of this document on a continuous basis, please contact your local IMDDS coordinator and obtain the appropriate protocol for inclusion on the distribution list. All non-IRS customers, and IRS customers uncertain of their local IMDDS coordinator, should contact Terry Manzi on (202) 874-1083.

---

Calendar Year Projections of  
Information and Withholding Documents  
for the United States and IRS Campuses:  
2006– 2014

Document 6961  
2006 Update

**Suggested Citation**

Internal Revenue Service  
Research, Analysis and Statistics  
Office of Research  
Calendar Year Projections of Information and  
Withholding Documents for the United States and  
IRS Campuses: 2006 – 2014  
Document 6961 (Rev. 06-2006)  
Washington, D.C. 20224

## Table of Contents

Overview	1	
Table 1.	Comparison of Projections Made in 2005 Update versus 2006 Update for Filing Year 2007	4
Table 2.	Projections of Information and Withholding Documents - United States <b>All Media</b> Grand Total	5
Table 3.	Projections of Information and Withholding Documents - United States <b>Paper</b> Total	6
Table 4.	Projections of Information and Withholding Documents - United States <b>Non-Paper</b> Total	7
Tables 4A-E.	Projections of Information and Withholding Documents Filed on <b>Paper by IRS Campus</b>	8
Table 5.	Alignment of States by Processing Campus for Paper Schedules K-1	13
Table 6.	Alignment of States by Processing Campus for Most Paper Documents (Exclusive of Schedules K-1)	14
List and Definitions of Information and Withholding Documents	15	
Statement of Methodology	19	

## Overview

Office of Research staff within the Research, Analysis and Statistics organization provides calendar year projections of information and withholding documents on an annual basis to accommodate more recent filing experience. These projections of Information Reporting Program (IRP) documents also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these information document projections were provided by Global Insight.

The information and withholding document projections contained within this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete various other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives simply under consideration are generally not used to adjust the projections due to the uncertain nature of their eventual outcome.

A comparison of projections for filing year 2007 made in the 2005 version of this document versus the current update is contained in Table 1. This table compares both the “all media grand total” and “paper” components. Table 2 contains the U.S. level projections through calendar year (CY) 2014 for the grand total volumes for all media. The U.S. forecasts for the “paper” segment are provided in Table 3, while Table 4 presents the “non-paper” component.

Detailed breakouts for the paper component at the IRS processing campus level are provided in Tables 4A through 4E. The current alignment of states by IRS processing campus for paper Schedules K-1 is presented in Table 5, and Table 6 contains the current alignment of states by processing campus for the other paper documents. The listed alignments are reflected at the campus level projections for the entire forecast horizon, although changes are likely to occur in the near future<sup>1</sup>. Subsequent to the alignment tables, we have provided definitions of the IRP forms projected, as well as the methodology we used to forecast these items.

## Impact of Recent Legislative and Administrative Changes

### *Changes to Form K-1 1041*

In this update of Document 6961, we have made revisions to the Form 1041 Schedule K-1's received for CY 2006 and on. A dramatic decrease in the number of

---

<sup>1</sup> It is anticipated that the IRS will redistribute the processing of paper IRP volumes (Forms 1099 and 1098) from Ogden and Cincinnati service centers to Austin and Kansas City beginning CY 2007. No changes are expected for any of the Schedules K-1. Final decisions were not available at the time of publication, and changes to relevant tables will be made upon receipt of more information.

Schedule K-1s is expected due to erroneous filings of several large filers of Schedule K-1s. The IRS has encouraged taxpayers not to file if they satisfy the criteria in the instructions for Form 1041. As a result, some 480,000 Schedule K-1 filers have indicated that they will not include K-1 schedules with their Form 1041. We expect that a few more filers in the next couple of years will not file, hence the total and electronic Schedule K-1s for Form 1041 volumes reflect this change and the projections of filings show the corresponding drop in Form 1041 Schedule K-1 filings.

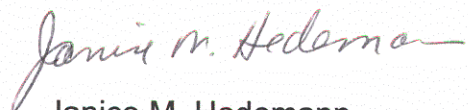
### **Revisions to (CY) 2007 Forecasts Relative to Forecasts Produced Last Year**

For filing year (i.e., calendar year) 2007, the grand total number of information and withholding documents projected in this update is about 2.8 percent (42.5 million forms) higher than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 36 million more) and Form 1099-INT (i.e., 16 million more). These upward revisions are in response to the actual 2005 filing experience.

For paper submissions of IRP documents, the CY 2007 estimate is about 5.1 percent (i.e., 2.9 million forms) more than the paper volumes projected in last year's update of this document (Table 1, right side). Embedded in this net change for paper volumes is an increase of approximately 3.6 million in the forecast of paper Form 1099-MISC, also a result of the actual 2005 filing experience.

## **Additional Comments**

We continually seek to improve customer service wherever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Andre Palmer, Acting Chief, Projections and Forecasting Group on (202) 874-0588. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are also available electronically, as noted on the inside front cover.

A handwritten signature in dark ink, reading "Janice M. Hedemann". The signature is fluid and cursive, with a long horizontal stroke at the end.

Janice M. Hedemann  
Director, Office of Research

**Table 1. Comparison of Projections Made in 2005 vs 2006  
for Filing Year 2007: All Media Grand Total and Paper Only  
(Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2007 Projections		Net Change	Percent Change	2007 Projections		Net Change	Percent Change
	Made in 2005	Made in 2006*			Made in 2005	Made in 2006*		
<b>Grand Total</b>	<b>1,507,501</b>	<b>1,549,951</b>	<b>42,450</b>	<b>2.8%</b>	<b>56,565</b>	<b>59,424</b>	<b>2,859</b>	<b>5.1%</b>
<b>Total</b>	<b>255,163</b>	<b>251,239</b>	<b>(3,924)</b>	<b>-1.5%</b>	<b>68</b>	<b>76</b>	<b>8</b>	<b>11.8%</b>
W-2	245,915	241,235	(4,680)	-1.9%	0	0	0	n.a.
W-2G	9,248	10,003	755	8.2%	68	76	8	11.8%
<b>Total</b>	<b>1,252,338</b>	<b>1,298,712</b>	<b>46,374</b>	<b>3.7%</b>	<b>56,497</b>	<b>59,348</b>	<b>2,851</b>	<b>5.0%</b>
K-1 (Form 1041)	4,472	3,038	(1,434)	-32.1%	2,284	2,286	2	0.1%
K-1 (Form 1065)	15,800	15,725	(75)	-0.5%	9,565	9,511	(54)	-0.6%
K-1 (Form 1120S)	6,420	6,479	59	0.9%	5,669	4,881	(788)	-13.9%
Foreign	3,275	1,934	(1,341)	-41.0%	17	0	(17)	-100.0%
1099SSA/RRB	53,381	52,443	(938)	-1.8%	0	0	0	n.a.
1096	4,982	5,720	738	14.8%	4,982	5,720	738	14.8%
1042S	2,586	3,267	681	26.3%	173	200	27	15.4%
1098	116,034	111,380	(4,654)	-4.0%	798	754	(44)	-5.5%
1098E	17,256	19,175	1,919	11.1%	10	13	3	26.0%
1098T	25,528	25,527	(1)	0.0%	218	303	85	39.1%
1099A	488	437	(51)	-10.5%	5	5	(0)	-4.0%
1099B	345,154	381,711	36,557	10.6%	52	63	11	20.2%
1099C	1,547	1,539	(8)	-0.5%	27	28	1	4.4%
1099DIV	112,536	112,362	(175)	-0.2%	421	468	47	11.2%
1099G	77,571	78,950	1,379	1.8%	51	58	7	14.1%
1099H	53	54	1	2.5%	0	0	0	n.a.
1099INT	182,805	199,277	16,472	9.0%	2,015	1,060	(955)	-47.4%
1099LTC	228	233	5	2.0%	16	16	0	0.6%
1099MISC	81,183	81,268	85	0.1%	28,741	32,357	3,616	12.6%
1099OID	3,832	3,744	(88)	-2.3%	7	8	1	8.6%
1099PATR	1,199	1,243	44	3.6%	36	43	7	19.7%
1099Q	722	908	186	25.8%	3	1	(2)	-66.7%
1099R	76,103	75,722	(381)	-0.5%	720	695	(25)	-3.5%
1099S	3,614	3,854	240	6.6%	642	849	207	32.2%
1099SA (formerly MSA)	349	284	(65)	-18.7%	8	2	(6)	-77.5%
5498	113,802	111,037	(2,765)	-2.4%	31	26	(5)	-15.2%
5498ESA	972	1,021	49	5.0%	1	0	(1)	-80.0%
5498SA (formerly MSA)	446	381	(65)	-14.5%	5	2	(3)	-56.0%

**Notes:**

Negative values (numbers in parentheses) indicate projections that have been lowered.

Detail may not add to total due to rounding.

\*1098CAP, 1098C and CTRs are not included in Table 1



**Table 2. Projections of Information and Withholding Documents  
United States All Media Grand Total: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Grand Total (1)</b>	<b>1,460,434,422</b>	<b>1,509,926,000</b>	<b>1,550,648,200</b>	<b>1,589,599,400</b>	<b>1,627,005,600</b>	<b>1,663,408,300</b>	<b>1,699,316,900</b>	<b>1,735,089,800</b>	<b>1,770,919,900</b>	<b>1,806,788,700</b>
<b>Subtotal</b>	<b>240,135,907</b>	<b>246,306,000</b>	<b>251,238,600</b>	<b>255,425,000</b>	<b>259,129,600</b>	<b>262,493,600</b>	<b>265,592,400</b>	<b>268,465,500</b>	<b>271,133,900</b>	<b>273,608,700</b>
W-2	231,596,647	237,029,200	241,235,400	244,719,300	247,758,300	250,507,200	253,054,300	255,451,400	257,730,700	259,913,000
W-2G	8,539,260	9,276,800	10,003,200	10,705,700	11,371,200	11,986,400	12,538,100	13,014,100	13,403,200	13,695,800
<b>Subtotal</b>	<b>1,220,298,515</b>	<b>1,263,620,000</b>	<b>1,299,409,600</b>	<b>1,334,174,300</b>	<b>1,367,876,000</b>	<b>1,400,914,600</b>	<b>1,433,724,500</b>	<b>1,466,624,300</b>	<b>1,499,786,000</b>	<b>1,533,179,900</b>
K-1 (Form 1041)	4,220,582	3,327,300	3,037,800	2,981,000	2,924,300	2,867,600	2,810,800	2,754,100	2,697,300	2,640,600
K-1 (Form 1065)	15,299,972	15,478,600	15,725,000	15,971,400	16,217,700	16,464,100	16,710,500	16,956,900	17,203,300	17,449,700
K-1 (Form 1120S)	6,076,002	6,285,100	6,478,600	6,698,900	6,906,500	7,102,100	7,292,400	7,486,700	7,704,700	7,946,100
Foreign	1,760,143	1,905,900	1,933,700	1,962,100	1,991,400	2,021,500	2,052,300	2,084,000	2,116,500	2,150,000
1099SSA/RRB	50,782,043	51,613,100	52,443,300	53,273,600	54,103,800	54,934,100	55,764,300	56,594,600	57,424,800	58,255,100
1096	5,574,907	5,646,900	5,719,800	5,793,600	5,868,300	5,944,100	6,020,800	6,098,400	6,177,100	6,256,800
1042S	3,090,154	3,178,700	3,267,200	3,355,700	3,444,200	3,532,700	3,621,200	3,709,700	3,798,200	3,886,700
1098	96,422,818	107,320,900	111,380,300	115,041,900	118,319,800	121,426,100	124,621,400	128,085,200	131,960,700	136,160,300
1098C	n.a.	692,600	696,700	700,100	702,900	705,300	707,300	709,100	710,700	712,100
1098E	17,690,613	18,101,000	19,174,800	20,179,600	21,135,700	22,039,000	22,901,400	23,727,200	24,515,300	25,282,300
1098T	23,543,058	24,625,200	25,527,400	26,434,800	27,345,700	28,259,000	29,174,100	30,090,600	31,008,200	31,926,600
1099A	407,822	422,300	436,800	451,300	465,800	480,300	494,800	509,300	523,800	538,300
1099B	339,956,990	360,843,800	381,710,900	402,531,800	423,306,500	444,035,100	464,717,800	485,354,600	505,945,700	526,491,100
1099C	1,369,459	1,470,400	1,539,400	1,625,400	1,702,400	1,784,200	1,863,400	1,944,000	2,023,900	2,104,100
1099CAP	1,122	1,100	1,200	1,200	1,200	1,200	1,200	1,200	1,300	1,300
1099DIV	106,347,101	109,376,100	112,361,500	115,318,800	118,258,300	121,186,300	124,107,000	127,022,900	129,935,800	132,846,800
1099G	74,364,455	76,637,400	78,950,200	81,332,800	83,787,300	86,315,900	88,920,800	91,604,200	94,368,700	97,216,600
1099H	19,643	38,600	54,300	70,400	84,100	98,200	113,100	125,300	136,300	143,800
1099INT	205,534,614	202,996,000	199,276,800	194,699,700	189,499,000	183,845,000	177,861,400	171,638,200	165,240,900	158,717,000
1099LTC	197,150	210,800	232,500	248,700	268,600	286,000	305,100	323,100	341,800	360,000
1099MISC	80,350,901	80,809,500	81,268,100	81,726,600	82,185,200	82,643,800	83,102,400	83,560,900	84,019,500	84,478,100
1099SA	205,276	239,600	283,900	337,400	389,000	440,200	503,800	594,800	687,000	777,500
1099OID	4,004,403	3,925,000	3,743,800	3,571,000	3,406,500	3,249,600	3,100,100	2,957,700	2,821,900	2,692,500
1099PATR	1,385,000	1,303,400	1,242,700	1,184,900	1,129,700	1,077,100	1,027,000	979,200	933,600	890,200
1099Q	663,172	801,500	908,200	1,014,800	1,121,500	1,228,100	1,334,800	1,441,400	1,548,100	1,654,700
1099R	71,660,966	73,691,400	75,721,800	77,752,200	79,782,600	81,813,000	83,843,400	85,873,800	87,904,300	89,934,700
1099S	4,373,605	3,966,700	3,854,200	3,736,400	3,613,000	3,483,800	3,348,300	3,206,300	3,057,400	2,901,300
5498	103,761,999	107,399,500	111,037,000	114,674,500	118,312,000	121,949,500	125,587,000	129,224,500	132,862,000	136,499,500
5498ESA	953,834	987,300	1,020,700	1,054,100	1,087,600	1,121,000	1,154,500	1,187,900	1,221,300	1,254,800
5498SA	280,711	324,500	381,200	449,500	515,300	580,800	662,000	778,300	896,000	1,011,600
<b>Currency Transaction Reports (2)</b>	<b>Historical</b>	<b>Projected</b>								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total CTR</b>	<b>15,021,800</b>	<b>16,219,900</b>	<b>16,964,900</b>	<b>17,735,000</b>	<b>18,519,600</b>	<b>19,314,600</b>	<b>20,116,900</b>	<b>20,924,300</b>	<b>21,735,300</b>	<b>22,548,800</b>
FinCen 104 (formerly 4789)	14,228,961	15,322,200	15,953,700	16,606,000	17,273,500	17,951,800	18,638,000	19,329,700	20,025,500	20,724,300
8300	157,920	173,100	182,700	194,500	205,800	216,800	227,300	237,400	247,200	256,600
FinCen 103 (formerly 8362/8852)	634,912	724,600	828,500	934,500	1,040,300	1,146,000	1,251,700	1,357,200	1,462,600	1,567,900

Notes:

(1) Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Grand Total.

"N.A." signifies that data is not available since relevant program areas have not yet commenced.

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

Notes on "Form" definitions follow Table 5.

Detail may not add to total due to rounding.

**Table 3. Projections of Information and Withholding Documents**  
**United States Paper Total: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper (1)</b>	<b>60,280,751</b>	<b>60,223,500</b>	<b>59,455,600</b>	<b>58,614,700</b>	<b>58,063,300</b>	<b>57,798,400</b>	<b>57,657,200</b>	<b>57,548,300</b>	<b>57,447,800</b>	<b>57,348,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	79,142	73,100	76,200	74,600	75,500	75,000	75,300	75,100	75,200	75,200
<b>Subtotal, Schedule K-1</b>	<b>18,381,699</b>	<b>17,826,900</b>	<b>16,677,200</b>	<b>15,501,000</b>	<b>14,648,500</b>	<b>14,116,300</b>	<b>13,735,400</b>	<b>13,412,000</b>	<b>13,118,100</b>	<b>12,844,200</b>
K-1 (Form 1041)	2,375,829	2,504,800	2,285,600	2,229,900	2,174,300	2,118,600	2,062,900	2,007,200	1,951,600	1,895,900
K-1 (Form 1065)	10,201,631	9,843,300	9,510,600	9,177,900	8,845,200	8,512,500	8,179,800	7,847,000	7,514,300	7,181,600
K-1 (Form 1120S)	5,804,239	5,478,800	4,881,000	4,093,200	3,629,100	3,485,300	3,492,800	3,557,700	3,652,200	3,766,700
Foreign*	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	5,574,907	5,646,900	5,719,800	5,793,600	5,868,300	5,944,100	6,020,800	6,098,400	6,177,100	6,256,800
<b>Subtotal, Scannable Forms</b>	<b>36,245,003</b>	<b>36,676,700</b>	<b>36,982,400</b>	<b>37,245,500</b>	<b>37,471,000</b>	<b>37,663,000</b>	<b>37,825,800</b>	<b>37,962,800</b>	<b>38,077,400</b>	<b>38,172,600</b>
1042S	150,000	190,400	199,700	208,700	217,600	226,300	234,900	243,500	252,000	260,400
1098	779,340	766,600	754,100	741,800	729,700	717,800	706,100	694,600	683,200	672,100
1098C	n.a.	30,700	30,900	31,000	31,100	31,200	31,300	31,400	31,500	31,500
1098E	12,646	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600
1098T	356,321	325,700	303,300	286,100	272,400	261,100	251,700	243,600	236,500	230,300
1099A	5,266	5,100	4,800	4,700	4,500	4,300	4,100	3,900	3,800	3,600
1099B	65,349	63,500	62,500	61,600	60,700	59,900	59,100	58,400	57,700	57,100
1099C	28,932	28,500	28,200	27,900	27,500	27,200	26,800	26,500	26,100	25,800
1099CAP	402	400	400	400	400	400	400	400	500	500
1099DIV	478,390	473,300	468,300	463,400	458,500	453,600	448,800	444,000	439,300	434,700
1099G	56,452	57,700	58,200	58,500	58,600	58,600	58,600	58,600	58,700	58,700
1099H	8	0	0	0	0	0	0	100	100	100
1099INT	1,089,034	1,074,500	1,060,000	1,045,700	1,031,400	1,017,200	1,003,100	989,100	975,200	961,400
1099LTC	14,612	15,100	16,100	16,800	17,700	18,400	19,300	20,100	20,900	21,700
1099MISC	31,475,657	31,945,600	32,357,200	32,717,800	33,033,600	33,310,200	33,552,500	33,764,700	33,950,600	34,113,400
1099SA	2,009	1,800	1,800	1,700	1,700	1,600	1,600	1,500	1,500	1,500
1099OID	7,836	7,800	7,600	7,400	7,200	7,000	6,800	6,600	6,300	6,100
1099PATR	42,719	42,900	43,100	43,200	43,400	43,600	43,700	43,900	44,100	44,200
1099Q	700	800	1,000	1,100	1,200	1,300	1,400	1,500	1,600	1,700
1099R	753,878	732,400	695,000	661,300	631,100	604,000	579,900	558,400	539,500	523,100
1099S	895,333	872,100	848,900	825,600	802,400	779,200	756,000	732,700	709,500	686,300
5498	27,055	26,700	26,300	25,900	25,600	25,200	24,900	24,500	24,200	23,900
5498ESA	160	200	200	200	200	200	200	200	200	200
5498SA	2,904	2,300	2,200	2,100	2,000	1,900	1,800	1,800	1,700	1,700
<b>Currency Transaction Reports (2)</b>	<b>Historical</b>	<b>Projected</b>								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total CTR, Paper</b>	<b>3,979,370</b>	<b>4,305,800</b>	<b>4,498,700</b>	<b>4,702,600</b>	<b>4,904,700</b>	<b>5,103,900</b>	<b>5,299,700</b>	<b>5,491,500</b>	<b>5,678,800</b>	<b>5,861,600</b>
FinCen 104 (formerly 4789)	3,186,538	3,408,100	3,487,500	3,573,600	3,658,500	3,741,200	3,820,800	3,896,900	3,969,100	4,037,100
8300	157,920	173,100	182,700	194,500	205,800	216,800	227,300	237,400	247,200	256,600
FinCen 103 (formerly 8362/8852)	634,912	724,600	828,500	934,500	1,040,300	1,146,600	1,251,700	1,357,200	1,462,600	1,567,900

Notes:

(1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Total Paper.

Foreign paper is no longer funded and processed

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

"N.A." signifies that data is not available since relevant program areas have not yet commenced.

Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents  
United States Non-Paper Total: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Non-Paper (1)</b>	<b>1,400,153,671</b>	<b>1,449,702,500</b>	<b>1,491,192,600</b>	<b>1,530,984,700</b>	<b>1,568,942,300</b>	<b>1,605,609,900</b>	<b>1,641,659,700</b>	<b>1,677,541,600</b>	<b>1,713,472,100</b>	<b>1,749,440,000</b>
W-2	231,596,647	237,029,200	241,235,400	244,719,300	247,758,300	250,507,200	253,054,300	255,451,400	257,730,700	259,913,000
W-2G	8,460,118	9,203,700	9,926,900	10,631,100	11,295,800	11,911,400	12,462,900	12,939,000	13,328,000	13,620,600
K-1 (Form 1041)	1,844,753	822,500	752,200	751,100	750,000	749,000	747,900	746,800	745,700	744,700
K-1 (Form 1065)	5,098,341	5,635,300	6,214,400	6,793,500	7,372,600	7,951,700	8,530,800	9,109,800	9,688,900	10,268,000
K-1 (Form 1120S)	271,763	806,300	1,597,600	2,605,700	3,277,400	3,616,800	3,799,700	3,929,000	4,052,400	4,179,400
Foreign	1,760,143	1,905,900	1,933,700	1,962,100	1,991,400	2,021,500	2,052,300	2,084,000	2,116,500	2,150,000
1099SSA/RRB	50,782,043	51,613,100	52,443,300	53,273,600	54,103,800	54,934,100	55,764,300	56,594,600	57,424,800	58,255,100
1096	0	0	0	0	0	0	0	0	0	0
1042S	2,940,154	2,988,200	3,067,500	3,147,000	3,226,600	3,306,400	3,386,200	3,466,200	3,546,200	3,626,200
1098	95,643,478	106,554,300	110,626,200	114,300,100	117,590,100	120,708,300	123,915,300	127,390,600	131,277,500	135,488,200
1098C	n.a.	661,900	665,900	669,100	671,800	674,100	676,000	677,700	679,200	680,500
1098E	17,677,967	18,088,400	19,162,200	20,167,000	21,123,100	22,026,400	22,888,800	23,714,600	24,502,700	25,269,700
1098T	23,186,737	24,299,500	25,224,100	26,148,700	27,073,300	27,997,900	28,922,500	29,847,100	30,771,700	31,696,300
1099A	402,556	417,300	432,000	446,700	461,400	476,000	490,700	505,400	520,000	534,700
1099B	339,891,641	360,780,300	381,648,400	402,470,200	423,245,700	443,975,200	464,658,700	485,296,200	505,887,900	526,433,900
1099C	1,340,527	1,441,800	1,511,200	1,597,600	1,674,900	1,757,000	1,836,600	1,917,500	1,997,800	2,078,400
1099CAP	720	700	700	800	800	800	800	800	800	800
1099DIV	105,868,711	108,902,800	111,893,100	114,855,500	117,799,900	120,732,700	123,658,200	126,578,900	129,496,500	132,412,100
1099G	74,308,003	76,579,800	78,892,000	81,274,400	83,728,800	86,257,300	88,862,100	91,545,600	94,310,100	97,158,000
1099H	19,635	38,600	54,300	70,300	84,100	98,100	113,100	125,300	136,200	143,700
1099INT	204,445,580	201,921,500	198,216,800	193,654,100	188,467,600	182,827,800	176,858,200	170,649,000	164,265,600	157,755,500
1099LTC	182,538	195,700	216,300	231,900	250,900	267,500	285,800	303,000	320,900	338,300
1099MISC	48,875,244	48,863,900	48,910,800	49,008,900	49,151,600	49,333,600	49,549,900	49,796,300	50,069,000	50,364,700
1099SA	203,267	237,800	282,100	335,700	387,300	438,600	502,200	593,300	685,500	776,100
1099OID	3,996,567	3,917,200	3,736,100	3,563,600	3,399,200	3,242,600	3,093,400	2,951,100	2,815,600	2,686,400
1099PATR	1,342,281	1,260,500	1,199,700	1,141,700	1,086,300	1,033,600	983,300	935,300	889,500	845,900
1099Q	662,472	800,700	907,200	1,013,700	1,120,300	1,226,800	1,333,400	1,439,900	1,546,500	1,653,000
1099R	70,907,088	72,958,900	75,026,800	77,090,900	79,151,500	81,209,000	83,263,600	85,315,400	87,364,700	89,411,600
1099S	3,478,272	3,094,600	3,005,300	2,910,800	2,810,600	2,704,600	2,592,300	2,473,600	2,347,900	2,215,000
5498	103,734,944	107,372,800	111,010,700	114,648,600	118,286,400	121,924,300	125,562,100	129,200,000	132,837,800	136,475,600
5498ESA	953,674	987,100	1,020,500	1,054,000	1,087,400	1,120,800	1,154,300	1,187,700	1,221,100	1,254,600
5498SA	277,807	322,300	379,000	447,400	513,300	578,900	660,200	776,500	894,300	1,009,900
Currency Transaction Reports (2)	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total CTR, Non-Paper</b>	<b>11,042,423</b>	<b>11,914,100</b>	<b>12,466,200</b>	<b>13,032,400</b>	<b>13,615,000</b>	<b>14,210,700</b>	<b>14,817,200</b>	<b>15,432,800</b>	<b>16,056,500</b>	<b>16,687,200</b>
FinCen 104 (formerly 4789)	11,042,423	11,914,100	12,466,200	13,032,400	13,615,000	14,210,700	14,817,200	15,432,800	16,056,500	16,687,200
8300	0	0	0	0	0	0	0	0	0	0
FinCen 103 (formerly 8362/8852)	0	0	0	0	0	0	0	0	0	0

Notes:

(1) Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

(2) Currency Transaction Report volumes are listed separately and not included in Total Non-Paper.

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

"N.A." signifies that data is not available since relevant program areas have not yet commenced.

Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

Detail may not add to total due to rounding.

**Table 4A. Projections of Information and Withholding Documents  
Filed on Paper at the Austin IRS Center: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper</b>	<b>12,054,033</b>	<b>12,192,900</b>	<b>12,308,700</b>	<b>12,411,100</b>	<b>12,502,300</b>	<b>12,583,300</b>	<b>12,655,500</b>	<b>12,720,000</b>	<b>12,777,700</b>	<b>12,829,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	7,571	7,000	7,300	7,100	7,200	7,200	7,200	7,200	7,200	7,200
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	1,504,891	1,524,300	1,544,000	1,563,900	1,584,100	1,604,500	1,625,200	1,646,200	1,667,400	1,688,900
1042S	0	0	0	0	0	0	0	0	0	0
1098	242,331	238,400	234,500	230,700	226,900	223,200	219,600	216,000	212,400	209,000
1098C	n.a.	6,100	6,100	6,100	6,200	6,200	6,200	6,200	6,200	6,200
1098E	2,505	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
1098T	89,831	82,100	76,500	72,100	68,700	65,800	63,400	61,400	59,600	58,100
1099A	2,601	2,500	2,400	2,300	2,200	2,100	2,000	1,900	1,900	1,800
1099B	18,876	18,300	18,100	17,800	17,500	17,300	17,100	16,900	16,700	16,500
1099C	9,389	9,300	9,200	9,000	8,900	8,800	8,700	8,600	8,500	8,400
1099CAP	270	300	300	300	300	300	300	300	300	300
1099DIV	117,914	116,700	115,400	114,200	113,000	111,800	110,600	109,400	108,300	107,100
1099G	3,664	3,700	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	231,712	228,600	225,500	222,500	219,400	216,400	213,400	210,500	207,500	204,600
1099LTC	6,484	6,700	7,200	7,500	7,900	8,200	8,600	8,900	9,300	9,600
1099MISC	9,423,481	9,564,200	9,687,400	9,795,400	9,889,900	9,972,700	10,045,300	10,108,800	10,164,400	10,213,200
1099SA	207	200	200	200	200	200	200	200	200	200
1099OID	1,438	1,400	1,400	1,400	1,300	1,300	1,200	1,200	1,200	1,100
1099PATR	8,815	8,900	8,900	8,900	9,000	9,000	9,000	9,100	9,100	9,100
1099Q	83	100	100	100	100	200	200	200	200	200
1099R	156,732	152,300	144,500	137,500	131,200	125,600	120,600	116,100	112,200	108,700
1099S	220,682	215,000	209,200	203,500	197,800	192,100	186,300	180,600	174,900	169,200
5498	4,263	4,200	4,100	4,100	4,000	4,000	3,900	3,900	3,800	3,800
5498ESA	25	0	0	0	0	0	0	0	0	0
5498SA	269	200	200	200	200	200	200	200	200	200

Notes:

Projected detail may not add to total due to rounding.

**Table 4B. Projections of Information and Withholding Documents  
Filed on Paper at the Cincinnati IRS Center: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper</b>	<b>17,205,808</b>	<b>17,079,300</b>	<b>16,668,200</b>	<b>16,231,300</b>	<b>15,931,800</b>	<b>15,767,700</b>	<b>15,665,400</b>	<b>15,583,400</b>	<b>15,510,300</b>	<b>15,442,400</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	28,308	26,200	27,300	26,700	27,000	26,800	26,900	26,900	26,900	26,900
K-1 (Form 1041)	1,003,667	1,058,200	965,500	942,000	918,500	895,000	871,500	848,000	824,400	800,900
K-1 (Form 1065)	3,913,842	3,776,400	3,648,700	3,521,100	3,393,400	3,265,800	3,138,200	3,010,500	2,882,900	2,755,200
K-1 (Form 1120S)	2,582,777	2,437,900	2,172,000	1,821,400	1,614,900	1,550,900	1,554,200	1,583,100	1,625,200	1,676,100
Foreign	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	1,296,383	1,313,100	1,330,100	1,347,200	1,364,600	1,382,200	1,400,100	1,418,100	1,436,400	1,454,900
1042S	0	0	0	0	0	0	0	0	0	0
1098	260,330	256,100	251,900	247,800	243,700	239,800	235,900	232,000	228,200	224,500
1098C	n.a.	13,600	13,700	13,800	13,800	13,900	13,900	13,900	14,000	14,000
1098E	5,612	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
1098T	105,176	96,100	89,500	84,500	80,400	77,100	74,300	71,900	69,800	68,000
1099A	816	800	800	700	700	700	600	600	600	600
1099B	16,946	16,500	16,200	16,000	15,700	15,500	15,300	15,100	15,000	14,800
1099C	6,588	6,500	6,400	6,300	6,300	6,200	6,100	6,000	5,900	5,900
1099CAP	0	0	0	0	0	0	0	0	0	0
1099DIV	133,095	131,700	130,300	128,900	127,500	126,200	124,900	123,500	122,200	120,900
1099G	45,424	46,400	46,800	47,000	47,100	47,200	47,200	47,200	47,200	47,200
1099H	1	0	0	0	0	0	0	0	0	0
1099INT	260,912	257,400	254,000	250,500	247,100	243,700	240,300	237,000	233,600	230,300
1099LTC	0	0	0	0	0	0	0	0	0	0
1099MISC	7,022,607	7,127,500	7,219,300	7,299,700	7,370,200	7,431,900	7,486,000	7,533,300	7,574,800	7,611,100
1099SA	0	0	0	0	0	0	0	0	0	0
1099OID	1,891	1,900	1,800	1,800	1,700	1,700	1,600	1,600	1,500	1,500
1099PATR	7,159	7,200	7,200	7,200	7,300	7,300	7,300	7,400	7,400	7,400
1099Q	215	300	300	300	400	400	400	500	500	500
1099R	258,739	251,400	238,500	227,000	216,600	207,300	199,000	191,700	185,200	179,500
1099S	249,094	242,600	236,200	229,700	223,200	216,800	210,300	203,900	197,400	190,900
5498	6,190	6,100	6,000	5,900	5,900	5,800	5,700	5,600	5,500	5,500
5498ESA	37	0	0	0	0	0	0	0	0	0
5498SA	0	0	0	0	0	0	0	0	0	0

Notes:

Projected detail may not add to total due to rounding.

**Table 4C. Projections of Information and Withholding Documents  
Filed on Paper at the Kansas City IRS Center: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper</b>	<b>9,526,138</b>	<b>9,624,900</b>	<b>9,705,100</b>	<b>9,775,600</b>	<b>9,839,000</b>	<b>9,895,300</b>	<b>9,945,600</b>	<b>9,990,700</b>	<b>10,031,200</b>	<b>10,067,800</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	16,711	15,400	16,100	15,800	15,900	15,800	15,900	15,900	15,900	15,900
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	1,408,459	1,426,600	1,445,100	1,463,700	1,482,600	1,501,700	1,521,100	1,540,700	1,560,600	1,580,700
1042S	0	0	0	0	0	0	0	0	0	0
1098	124,210	122,200	120,200	118,200	116,300	114,400	112,500	110,700	108,900	107,100
1098C	n.a.	7,100	7,200	7,200	7,200	7,200	7,300	7,300	7,300	7,300
1098E	2,933	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900
1098T	100,599	91,900	85,600	80,800	76,900	73,700	71,100	68,800	66,800	65,000
1099A	1,394	1,300	1,300	1,200	1,200	1,100	1,100	1,000	1,000	1,000
1099B	15,198	14,800	14,500	14,300	14,100	13,900	13,800	13,600	13,400	13,300
1099C	7,443	7,300	7,300	7,200	7,100	7,000	6,900	6,800	6,700	6,600
1099CAP	29	0	0	0	0	0	0	0	0	0
1099DIV	131,381	130,000	128,600	127,300	125,900	124,600	123,300	121,900	120,700	119,400
1099G	5,902	6,000	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	322,209	317,900	313,600	309,400	305,200	301,000	296,800	292,700	288,500	284,500
1099LTC	4,960	5,100	5,500	5,700	6,000	6,300	6,600	6,800	7,100	7,400
1099MISC	6,925,256	7,028,700	7,119,200	7,198,500	7,268,000	7,328,900	7,382,200	7,428,900	7,469,800	7,505,600
1099SA	1,287	1,200	1,100	1,100	1,100	1,000	1,000	1,000	1,000	900
1099OID	2,592	2,600	2,500	2,500	2,400	2,300	2,200	2,200	2,100	2,000
1099PATR	15,826	15,900	16,000	16,000	16,100	16,100	16,200	16,300	16,300	16,400
1099Q	259	300	400	400	400	500	500	600	600	600
1099R	179,759	174,600	165,700	157,700	150,500	144,000	138,300	133,200	128,700	124,700
1099S	245,886	239,500	233,100	226,700	220,400	214,000	207,600	201,200	194,900	188,500
5498	12,206	12,000	11,900	11,700	11,500	11,400	11,200	11,100	10,900	10,800
5498ESA	72	100	100	100	100	100	100	100	100	100
5498SA	1,567	1,200	1,200	1,100	1,100	1,000	1,000	1,000	900	900

Notes:

Projected detail may not add to total due to rounding.

**Table 4D. Projections of Information and Withholding Documents  
Filed on Paper at the Ogden IRS Center: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper</b>	<b>21,417,778</b>	<b>21,252,100</b>	<b>20,773,600</b>	<b>20,196,600</b>	<b>19,790,100</b>	<b>19,552,100</b>	<b>19,390,700</b>	<b>19,254,300</b>	<b>19,128,500</b>	<b>19,008,800</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	26,552	24,500	25,600	25,000	25,300	25,200	25,200	25,200	25,200	25,200
K-1 (Form 1041)	1,371,207	1,445,600	1,320,000	1,287,900	1,255,700	1,223,600	1,191,400	1,159,300	1,127,100	1,095,000
K-1 (Form 1065)	6,211,962	5,993,800	5,861,900	5,656,800	5,451,700	5,246,700	5,041,600	4,836,500	4,631,500	4,426,400
K-1 (Form 1120S)	3,221,250	3,040,600	2,709,000	2,271,800	2,014,200	1,934,400	1,938,600	1,974,600	2,027,100	2,090,600
Foreign	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	1,365,174	1,382,800	1,400,600	1,418,700	1,437,000	1,455,600	1,474,400	1,493,400	1,512,600	1,532,100
1042S	150,000	190,400	199,700	208,700	217,600	226,300	234,900	243,500	252,000	260,400
1098	152,469	150,000	147,500	145,100	142,800	140,400	138,100	135,900	133,700	131,500
1098C	n.a.	3,900	3,900	3,900	3,900	3,900	4,000	4,000	4,000	4,000
1098E	1,596	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
1098T	60,714	55,500	51,700	48,800	46,400	44,500	42,900	41,500	40,300	39,200
1099A	455	400	400	400	400	400	400	300	300	300
1099B	14,329	13,900	13,700	13,500	13,300	13,100	13,000	12,800	12,700	12,500
1099C	5,512	5,400	5,400	5,300	5,200	5,200	5,100	5,000	5,000	4,900
1099CAP	103	100	100	100	100	100	100	100	100	100
1099DIV	96,001	95,000	94,000	93,000	92,000	91,000	90,100	89,100	88,200	87,200
1099G	1,461	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1099H	7	0	0	0	0	0	0	0	0	100
1099INT	274,201	270,500	266,900	263,300	259,700	256,100	252,600	249,100	245,600	242,100
1099LTC	3,168	3,300	3,500	3,600	3,800	4,000	4,200	4,400	4,500	4,700
1099MISC	8,104,313	8,225,300	8,331,300	8,424,100	8,505,400	8,576,700	8,639,000	8,693,700	8,741,500	8,783,500
1099SA	515	500	500	400	400	400	400	400	400	400
1099OID	1,915	1,900	1,900	1,800	1,800	1,700	1,700	1,600	1,500	1,500
1099PATR	10,919	11,000	11,000	11,000	11,100	11,100	11,200	11,200	11,300	11,300
1099Q	143	200	200	200	200	300	300	300	300	400
1099R	158,649	154,100	146,300	139,200	132,800	127,100	122,000	117,500	113,500	110,100
1099S	179,670	175,000	170,300	165,700	161,000	156,400	151,700	147,000	142,400	137,700
5498	4,396	4,300	4,300	4,200	4,200	4,100	4,000	4,000	3,900	3,900
5498ESA	26	0	0	0	0	0	0	0	0	0
5498SA	1,069	800	800	800	700	700	700	700	600	600

Notes:

Projected detail may not add to total due to rounding.

Ogden will pick up K-1 volumes from Philadelphia Campus in 2007 as Philadelphia closes.

**Table 4E. Projections of Information and Withholding Documents  
Filed on Paper at the Philadelphia IRS Center: Filing Years 2006 to 2014**

Form	Historical	Projected								
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total, Paper</b>	<b>76,994</b>	<b>74,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	954	1,000	0	0	0	0	0	0	0	0
K-1 (Form 1065)	75,827	73,200	0	0	0	0	0	0	0	0
K-1 (Form 1120S)	212	200	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042S	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098C	0	0	0	0	0	0	0	0	0	0
1098E	0	0	0	0	0	0	0	0	0	0
1098T	0	0	0	0	0	0	0	0	0	0
1099A	0	0	0	0	0	0	0	0	0	0
1099B	0	0	0	0	0	0	0	0	0	0
1099C	0	0	0	0	0	0	0	0	0	0
1099CAP	0	0	0	0	0	0	0	0	0	0
1099DIV	0	0	0	0	0	0	0	0	0	0
1099G	0	0	0	0	0	0	0	0	0	0
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	0	0	0	0	0	0	0	0	0	0
1099LTC	0	0	0	0	0	0	0	0	0	0
1099MISC	0	0	0	0	0	0	0	0	0	0
1099SA	0	0	0	0	0	0	0	0	0	0
1099OID	0	0	0	0	0	0	0	0	0	0
1099PATR	0	0	0	0	0	0	0	0	0	0
1099Q	0	0	0	0	0	0	0	0	0	0
1099R	0	0	0	0	0	0	0	0	0	0
1099S	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498ESA	0	0	0	0	0	0	0	0	0	0
5498SA	0	0	0	0	0	0	0	0	0	0

Notes:

Projected detail may not add to total due to rounding.

Philadelphia's K-1 volumes will be handled by Ogden Campus starting in 2007 as Philadelphia closes.



**Table 5. Alignment of States/International by IRS Campus for Paper Schedules K-1**

Calendar Year 2005-on					
Cincinnati		Ogden		Philadelphia	
New York	Indiana	South Dakota	California	International	
Maine	Kentucky	New Mexico	Mississippi		
Maryland	Wisconsin	Alaska	Arkansas		
Massachusetts	New Jersey	Georgia	Tennessee		
Vermont	West Virginia	Texas	Louisiana		
Illinois	Pennsylvania	Alabama	Oklahoma		
Ohio	New Hampshire	Idaho	Nebraska		
South Carolina	Rhode Island	Wyoming	Arizona		
Michigan	Virginia	Colorado	Oregon		
North Carolina	Delaware	Iowa	Utah		
Connecticut	District of Columbia	North Dakota	Washington		
		Florida	Missouri		
		Montana	Minnesota		
		Hawaii	Kansas		
		Nevada			
Note: Changes to this alignment in future years are likely, but no final decisions were available at time of publication. Philadelphia will cease to process returns in 2007, all international forms will be directed to Ogden Campus					

<b>Table 6. Alignment of States/International by IRS Campus for Most Paper Documents (Exclusive of Schedules K-1)</b>			
<b>Calendar Year 2005-on</b>			
Cincinnati	Austin	Kansas City	Ogden
Arkansas	Alabama	Illinois	Alaska
Delaware	Arizona	Indiana	California
Connecticut	Florida	Iowa	Colorado
Kentucky	Georgia	Kansas	District of Columbia
Maine	Louisiana	Michigan	Hawaii
Massachusetts	Mississippi	Minnesota	Idaho
New Hampshire	North Carolina	Missouri	Maryland
New Jersey	New Mexico	Nebraska	Montana
New York	Texas	North Dakota	Nevada
Ohio	Virginia	Oklahoma	Oregon
Pennsylvania		South Carolina	Utah
Rhode Island		South Dakota	Washington
Vermont		Tennessee	Wyoming
West Virginia		Wisconsin	International

## **List and Definitions of Information and Withholding Documents Projected in Document 6961**

**Form W-2, Wage and Tax Statement** is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, social security and Medicare taxes, and advance earned income credit payments.

**Form W-2G, Certain Gambling Winnings** is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, raffles, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; and gambling winnings of \$1,500 or more from keno.

**Schedule K1-Form 1041, Beneficiary's Share of Income, Credits, Deductions, etc.** is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

**Schedule K1-Form 1065, Partner's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

**Schedule K1-Form 1120S, Shareholder's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1120S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

**Foreign Information Returns** are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

**Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Code exception to taxation or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodical (FDAP) income; certain gains from the disposal of timber, coal, or domestic iron ore with a retained economic interest; or gains relating to contingent payments received from the sale or exchange of patents, copyrights, and similar intangible property.

**Form 1096, Annual Summary and Transmittal of U.S. Information Returns**, is a "payer" transmittal document used to transmit paper "payee" documents.

**Form 1098, Mortgage Interest Statement** is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

**Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes**, filed by charitable organizations which receive donations of such items made by taxpayers. This form type will be first available in CY 2006.

**Form 1098-E, Student Loan Interest Statement**, is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

**Form 1098-T, Tuition Statement**, is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

**Form 1099-A, Acquisition or Abandonment of Secured Property**, is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

**Form 1099-B, Proceeds from Broker and Barter Exchange Transactions**, is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange.

**Form 1099-C, Cancellation of Debt**, is filed by financial institutions and federal government agencies to report certain debts that are forgiven in excess of \$600. This form **is not** required in situations involving consumer bankruptcies.

**Form 1099-CAP, Changes in Corporate Control and Capital Structure**, for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

**Form 1099-DIV, Dividends and Distributions**, is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules or received \$600 or more as part of a liquidation.

**Form 1099-G, Certain Government Payments** is filed by persons who made certain payments as a unit of federal, state, or local government, including payments of \$10 or more in unemployment compensation (also Railroad Retirement Board payments for unemployment); refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

**Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments**, is filed if HCTC advance payments of health coverage insurance premiums were forwarded directly to health insurance providers on behalf of recipients meeting certain eligibility requirements.

**Form 1099-INT, Interest Income**, is provided to each person who: received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

**Form 1099-LTC, Long-Term Care and Accelerated Death Benefits**, is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

**Form 1099-MISC, Miscellaneous Income**, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or in lieu of tax-exempt interest; received at least \$600 in rents, services, prizes and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of withholding.

**Form 1099-OID, Original Issue Discount**, is provided by an issuer of: outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of more than \$10; certificates of deposits of over one year; other deposit arrangements such as time deposits or bonus savings plans having a term in excess of one year, provided the payment of interest is deferred until maturity; or collateralized debt obligation by a real estate mortgage investment conduit (REMIC) or other issuer. It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

**Form 1099-PATR, Taxable Distributions Received from Cooperatives**, must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

**Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 and 530)**, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the Internal Revenue Code, Section 529) was moved from Box 5 of the Form 1099-G, to Form 1099-Q.

**Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

**Form 1099-S, Proceeds from Real Estate Transactions**, is filed to report the sale or exchange of reportable real estate.

**Form 1099-SA, Distributions from an HSA, Archer MSA or Medicare Advantage MSA**, to report distributions made from an HSA, Archer MSA, or Medicare Advantage MSA (MA MSA). The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

**Form 1099-SSA (Social Security Benefit Statement) / Form 1099-RRB (Payments by the Railroad Retirement Board)**, are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. This type of reporting is made via magnetic media.

**Form 5498, IRA Contribution Information**, is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

**Form 5498-ESA, Coverdell ESA Contribution Information**, reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

**Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA (MA MSA) Information**, is submitted by the trustee or custodian of an Health Savings Account (HSA), Archer Medical Savings Account (MSA) or Medicare Advantage MSA. Rollovers from one Archer MSA to another Archer MSA, and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

**FinCen 103, formerly Form 8362/8852, CTR by Casinos/CTR by Casinos-Nevada**, is filed by casinos to report either currency received or currency disbursed in excess of \$10,000. The Form 8852 filing numbers are embedded in the Form 8362 numbers in Document 6961.

**FinCen 104, formerly Form 4789, Currency Transaction Report (CTR)**, is filed by financial institutions to report cash amounts received in excess of \$10,000.

**Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business**, is a currency transaction report filed by an entity engaged in a trade or business that receives a cash payment in excess of \$10,000.

### **Statement of Methodology**

Three major sets of projections are included in this document. The first group in Table 2 contains all media grand total projections for withholding and other Information Reporting Program (IRP) documents received by the IRS. Table 3 contains the second set of projections, which includes the paper portion (magnetic tape, electronic, and diskette filing). The third group, found in Table 4, includes the non-paper portion of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 4 A-E present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

### **Data Sources and 2005 Historical Paper Volumes**

Actual (historical) data on the volume of IRP documents filed are provided by program staff under the operating divisions and Information Technology Services. Data sources include: MCC IRP Reformat Report, IRMF File Report, CAWR W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report, other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for non-paper Form 1042-S were provided by relevant program staff. Most of the paper form types filed in Calendar Year (CY) 2005 were fully counted by IRS staff within the processing campuses with the exception of paper Form 1042-S, and paper Form 1099-LTC. The 2005 actual paper component of these two forms were estimated by Research staff via time trend extrapolations of prior history. Additionally, paper counts of Foreign Information Return Program (FIRP) are no longer available as funding for the processing of FIRP is no longer provided. Non-paper counts of Foreign Information Returns were provided by program staff at MCC.

### **U.S. Level Forecasts**

The U.S. level grand total (all media) paper projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Several variables used in the regression models included employment, population counts, and gross domestic product. Time trend models were used to forecast the paper IRP document volumes, again by form type. Projections of most IRP non-paper documents were then derived by subtracting projections of the IRP paper documents from the grand total projections. For Forms 1099-Q, 1099-SA, 5498-SA, 1099-CAP, 1099-H, 1099-Q, 1098-C and 1042-S, the non-paper portions were first modeled, and paper subtracted from the grand total. Moreover, for Forms 1096, Form 8300, and FinCen 103 (formerly form 8362/8852), paper is the only accepted transmittal format. Therefore, for these form types, the grand total and paper volumes were the same.

### **Campus Level Forecasts and Impact of Modernization Alignment**

The Service Center Recognition/Imaging Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS consolidated the filing/processing of these forms into four designated “SCRIPS” sites in CY 2005. Most paper documents were processed at the Austin, Cincinnati, Kansas City, and Ogden campuses. The paper Schedule K-1 series documents were handled exclusively by the Cincinnati, Ogden and Philadelphia campuses. Paper forms submitted from the International area are still processed by the Philadelphia campus. However, as the Philadelphia campus ceases to process returns in 2007, all Schedule K-1 forms as well as International forms will be directed to the Ogden Campus.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2005 by applicable form type. These shares were held constant throughout the forecast horizon through 2014. In addition, all paper Currency Transaction Reports (CTRs) continue to be handled at the Detroit Computing Campus. Thus, campus level forecasts are not applicable for CTRs.

Table 5 reflects the current processing campus alignment of states/international for paper Schedules K-1. Table 6 shows the current alignment of states/international by processing campus for all other paper documents. However, as noted earlier in Footnote 1, paper Forms 1099 and 1098 will likely be processed at the Austin and Kansas City service centers instead of the Ogden and Cincinnati campuses from January 2007. The campus level tables will change to reflect any new alignment as final decisions become available.



## OTHER PROJECTION DOCUMENTS

Title	IRS Document Number	Typical Updates
Calendar Year Return Projections by State	6149	Winter
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Fall
Fiscal Year Return Projections for the United States	6292	Spring and Fall

These documents may be requested by calling Terry Manzi on (202) 874-1083, by fax on (202) 874-0613, or by writing to:

Internal Revenue Service  
Office of Research RAS: R  
**Attn: Chief, Projections and Forecasting Group**  
1111 Constitution Ave., NW, NCA-7111  
Washington, D.C. 20224



---

Department of the Treasury  
**Internal Revenue Service**

---

**[publish.no.irs.gov](http://publish.no.irs.gov)**

---

Document 6961 (Rev. 06-2006)  
Catalog Number 63437X

---